

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0965 Billings Elem 56 Yellowstone

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$45,575**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	2213	11,892,612	3,409,670	3,274,918	
2007	1871	12,287,067	3,449,058	3,303,483	14,282
2008			3,536,660	3,394,633	45,575

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 394,455

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,374

Per-student amount for FY 2007----- 6,567

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	2213	11,892,612	4,551,903	7,340,710	
2007	1871	12,287,067	4,701,676	7,585,391	14,282
2008					45,575

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 244,681

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,317

Per-student amount for FY 2007----- 4,054

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Billings Elem 0965

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Billings Elem 0965						
	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
			1XX	Personal Services - Salaries	3820154.05	4053310.79
910			1XX	Personal Services - Salaries	75000.00	.00
			2XX	Personal Services - Employee Benefits	552270.20	583223.03
			3XX	Purchased Professional and Technical Services	.00	64.05
			4XX	Purchased Property Services	334.95	.00
			5XX	Other Purchased Services	228.73	252.22
			6XX	Supplies and Materials	21124.62	23220.60
			810	Dues and Fees	.00	25.00
			21XX	Support Services - Students		
			1XX	Personal Services - Salaries	1774223.34	1876108.97
			2XX	Personal Services - Employee Benefits	182967.43	194896.37
			5XX	Other Purchased Services	769.21	.00
			6XX	Supplies and Materials	1143.23	.00
			810	Dues and Fees	30.00	.00
			221X	Improvement of Instruction Services		
			1XX	Personal Services - Salaries	.00	172.50
			24XX	Support Services - School Administration		
			1XX	Personal Services - Salaries	155762.05	151923.21
			2XX	Personal Services - Employee Benefits	14670.38	15849.04
			26XX	Operation and Maintenance of Plant Services		
			1XX	Personal Services - Salaries	.00	212.96
			2XX	Personal Services - Employee Benefits	.00	1.42
			27XX	Student Transportation Services		
			5XX	Other Purchased Services	1046.75	.00
			35XX	Extracurricular - Athletics		
			5XX	Other Purchased Services	1223.96	.00
	10	Transportation Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
			1XX	Personal Services - Salaries	401741.16	430640.54
			2XX	Personal Services - Employee Benefits	127349.51	130841.52
			5XX	Other Purchased Services	41952.81	35911.93
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
			2XX	Personal Services - Employee Benefits	640368.49	657039.39
			21XX	Support Services - Students		
			2XX	Personal Services - Employee Benefits	305150.03	317075.01
			221X	Improvement of Instruction Services		
			2XX	Personal Services - Employee Benefits	.00	28.57
			24XX	Support Services - School Administration		

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PRIME APPLICANT: Billings Elem 0965

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Billings Elem 0965						
	14	Retirement Fund				
	280	Special Education - Local and State				
	24XX	Support Services - School Administration				
	2XX	Personal Services - Employee Benefits				
					26226.95	25162.28
	27XX	Student Transportation Services				
	2XX	Personal Services - Employee Benefits				
					67644.49	71324.83
				District/Coop Totals	8,211,382.34	8,567,284.23

Billings H S 0966

	01	General Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	1XX	Personal Services - Salaries				
					2147986.68	2166186.26
910	1XX	Personal Services - Salaries				
					88941.61	.00
	2XX	Personal Services - Employee Benefits				
					300472.03	319912.19
910	2XX	Personal Services - Employee Benefits				
					499.98	.00
	3XX	Purchased Professional and Technical Services				
					31860.00	.00
	4XX	Purchased Property Services				
					1262.78	.00
	5XX	Other Purchased Services				
					35378.40	41112.04
	6XX	Supplies and Materials				
					15334.41	13796.68
	21XX	Support Services - Students				
	1XX	Personal Services - Salaries				
					367011.69	430755.68
	2XX	Personal Services - Employee Benefits				
					41185.33	48089.68
	5XX	Other Purchased Services				
					45.83	.00
	6XX	Supplies and Materials				
					428.76	.00
	24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries				
					153949.83	159052.92
	2XX	Personal Services - Employee Benefits				
					21129.53	23082.85
	27XX	Student Transportation Services				
	5XX	Other Purchased Services				
					1046.75	.00
	35XX	Extracurricular - Athletics				
	5XX	Other Purchased Services				
					1223.97	.00
	10	Transportation Fund				
	280	Special Education - Local and State				
	27XX	Student Transportation Services				
	1XX	Personal Services - Salaries				
					47775.64	54993.95
	2XX	Personal Services - Employee Benefits				
					15282.09	18574.05
	5XX	Other Purchased Services				
					30580.56	30614.61
	14	Retirement Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	2XX	Personal Services - Employee Benefits				
					336362.12	353407.92
	21XX	Support Services - Students				

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Billings Elem 0965

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Billings H S 0966						
	14	Retirement Fund				
		280	Special Education - Local and State			
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	36101.71	51063.11
			27XX	Student Transportation Services		
				2XX Personal Services - Employee Benefits	7370.15	9140.65
			District/Coop Totals		3,681,229.85	3,719,782.59
			Prime Applicant Totals		11,892,612.19	12,287,066.82